

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-6

February 10, 1961

## WITHDRAWAL OF LIQUORS FOR USE ON AIRCRAFT RECIPROCATING COUNTRIES

Proprietors of distilled spirits  
plants, bonded wine cellars,  
breweries, export storage,  
and others concerned:

Purpose. The purpose of this industry circular is to announce the addition of Eire and India to the list of foreign countries to which the reciprocal privileges provided by section 309 of the Tariff Act of 1930, as amended, may be extended.

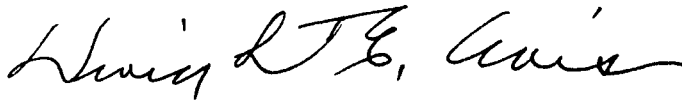
Background. Under the provisions of section 309 of the Tariff Act of 1930, as amended, the privilege of withdrawing liquors free of tax or with benefit of drawback, for use as supplies (including equipment), maintenance, or repair, of aircraft registered in a foreign country is extended in respect of aircraft registered in a foreign country only if the Secretary of the Treasury shall have been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States.

In addition to those countries listed in Industry Circular No. 59-61 of December 4, 1959, the Secretary of Commerce has found and has advised the Secretary of the Treasury that the countries of Eire and India extend to aircraft registered in the United States and engaged in foreign trade, privileges substantially reciprocal to those given aircraft registered in such foreign countries and engaged in foreign trade.

Complete List of Foreign Countries. The complete list of foreign countries to which the privileges provided for by section 309 of the Tariff Act of 1930, as amended, may be extended, is as follows:

Argentina	Denmark	Greece	Nicaragua
Australia	Dominican Republic	India	Norway
Bahama Islands	Ecuador	Israel	Peru
Belgium	Eire	Italy	Spain
Bermuda	El Salvador	Japan	Sweden
Brazil	France	Lebanon	Switzerland
Canada	Germany, Federal	Mexico	United Kingdom
Costa Rica	Republic of	Netherlands	

Inquiries. Inquiries in regard to this industry circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division